



State of Washington
Department of Revenue
Miscellaneous Tax Section
PO Box 47477
Olympia WA 98504-7477

REAL ESTATE EXCISE TAX SUPPLEMENTAL STATEMENT (WAC 458-61-150)

This form must be submitted with the Real Estate Excise Tax Affidavit (FORM REV 84 0001A) for claims of tax exemption as provided below. Completion of this form is required for the types of real property transfers listed in numbers 1-5 below. Only the first white page of this form needs original signatures. A notary's signature is only required for Items 3 and 5.

AUDIT: The transfer referred to on this document is subject to audit by the Department of Revenue under RCW 82.45.150.

PERJURY: Perjury is a class C felony which is punishable by imprisonment in a state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

The persons signing below do hereby swear under penalty of perjury that the following is true (check appropriate statement):

1. ☐ **DATE OF SALE:** (WAC 458-61-090)

I, (print name) _____, certify that the _____
(type of instrument), dated _____, was delivered to me in escrow by _____
(seller's name). **NOTE:** Attorney, escrow agent, title company agent, or title insurance company agent named here must sign below and indicate name of firm. No notary is required. The payment of the tax is considered current if it is not more than 90 days beyond the date shown on the instrument. If it is past 90 days, interest and penalties apply to the date of the instrument.

2. ☐ **GIFTS:** (WAC 458-61-410) One of the following must be checked. (NOTE: For gifts, both Grantor and Grantee must sign below. No notary is required.)

- ☐ A. **NO DEBT.** Grantor gifts property which has no underlying debt. The transfer is without consideration and/or love and affection is the only consideration. See Example 1 on reverse.
- ☐ B. **THERE IS DEBT, BUT GRANTOR CONTINUES TO MAKE PAYMENTS.** Grantor gifts property to Grantee and will continue to make all payments on debt of \$_____ (please state total debt, not monthly payment) Grantee will not be making any payments on the debt for which the Grantor is liable. The transfer is without consideration and/or love and affection is the only consideration. See Example 3 on reverse.
- ☐ C. **OTHER GIFT TRANSFERS.** Grantor gifts the equity portion of the value of the property to the Grantee. Grantee will make payments toward the debt of \$_____ (please state total debt, not monthly payment) for which the Grantor is liable. In addition, Grantee will pay the Grantor \$_____. The transaction is taxable to the total of any consideration, including debt. Love and affection is not taxable. See Examples 2, 4, and 5 on reverse.

3. ☐ **INCORPORATOR:** (WAC 458-61-375 (2G)).

I, (print name) _____, am acquiring the subject property on behalf of (print corporation name) _____. Such corporation is currently being formed. **NOTE:** Grantee must sign below. Signature must be notarized.

4. ☐ **IRS "TAX DEFERRED" EXCHANGE:** (WAC 458-61-480)

I, (print name) _____, certify that I am acting as an Exchange Facilitator in transferring real property to _____ pursuant to IRC Section 1031, and in accordance with WAC 458-61-480. **NOTE:** Exchange Facilitator must sign below. No notary is required.

5. ☐ **NOMINEE:** (WAC 458-61-550)

I, (print name) _____, am acquiring the subject real property as nominee on behalf of (print name of third party principal) _____ on (date of conveyance) _____. **NOTE:** Grantee and principal must sign below. Both signatures must be notarized on or prior to the date of the conveyance to nominee. This statement must be attached to the Real Estate Tax Affidavit for transfer from nominee to principal.

Escrow Agent/Attorney/Title Company Agent/Title Insurance Company Agent (Indicate name of firm):

Grantor/Nominee/Exchange Facilitator Signatures:

Grantee/Principal/Incorporator Signatures:

NOTARY: Required only for Incorporator (Item 3) or Nominee (Item 5).

Subscribed and sworn to me this _____
day of _____,
_____, Notary Public
(Signature)

(Print Name)

in and for the state of _____
residing at _____

Distribution: Separate the copies of this form and attach to the Real Estate Excise Tax Affidavit as follows:

- ☐ Attach to County Treasurer's Original
☐ Attach to Dept. of Revenue's Copy
☐ Attach to County Assessor's Copy